

<b>Jurisdiction's name:</b> <b>Sint Maarten</b>			
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<p>Tax identification numbers are locally called Crib number which is an acronym for Centraal Registratie Informatie Belastingplichtige (Central Taxpayer Registration Information)</p> <p>The Crib number that is issued is to be used for all types of taxes and premiums.</p> <p>The Crib number is unique and does not expire and appears on all communication from the Tax Administration to the taxpayer.</p>			
<p>Individuals:</p> <p>The Sint Maarten Tax Administration issues a tax identification number to all individuals with a tax obligation. The tax identification is issued at the time of registration of the individual in the tax administrations database.</p> <p>Entities:</p> <p>All entities are issued a tax identification number by the Sint Maarten Tax Administration. This is done upon registration of the business in the Tax Administrations database.</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	[No]	<b>Entities</b>	[Yes]
<b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>			
<p><b>Response:</b> The Crib number is automatically issued to an individual once this individual is identified by the Sint Maarten Tax administration as a taxpayer (person having a fiscal obligation). Therefore, the issuance of the Crib number for individuals occurs by means of the first tax-return or the first tax payment obligation of the individual.</p> <p>In the case of a new resident (immigrant) to Sint Maarten, the Tax Administration will issue a Crib number once the individual submits his tax-return or is identified as having a first tax payment obligation.</p>			
<b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>			
<b>Response:</b> N/A			
<b>Section II – TIN Structure</b>			
The Crib number is computer generated using the 11-proof algorithm method.			
<b>Section III – Where to find TINs</b>			
The Crib does not appear on any official identification documents (such as ID card or passport) for individuals. It is found on the first page of the tax return as well as on assessment of all tax types for individuals and entities.			
<b>Section IV – TIN information on the domestic website</b>			
Information about Crib numbers is not available on a website.			
<b>Section V – Contact point for further information</b>			
For further information, an email can be sent to <a href="mailto:Taxinfo@sintmaartengov.org">Taxinfo@sintmaartengov.org</a> .			

